

Town of Coventry
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 71,104,159	\$ -
Last Year's Levy Tax Collection	406,101	-
Prior Years Property Tax Collection	141,997	-
Interest & Penalty	457,167	-
PILOT & Tax Treaty (excluded from levy) Collection	62,238	-
Other Local Property Taxes	11,625	-
Licenses and Permits	329,316	-
Fines and Forfeitures	-	-
Investment Income	151,181	-
Departmental	1,388,577	-
Rescue Run Revenue	-	-
Police & Fire Detail	107,881	-
Other Local Non-Property Tax Revenues	273,531	-
Tuition	-	877,931
Impact Aid	-	-
Medicaid	-	844,273
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	756,147
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	123,768	2,421,298
MV Excise Tax Reimbursement & Phase-out	947,920	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	238,140	-
Library Construction Aid	-	-
Public Service Corporation Tax	423,558	-
Meals & Beverage Tax / Hotel Tax	582,429	-
LEA Aid	-	23,190,085
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,313,730	-
State Food Service Revenue	-	20,087
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	496,143	70,781
Other Revenue	-	707,247
Local Appropriation for Education	-	44,224,450
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 78,559,461	\$ 73,112,298
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	155,326
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ 155,326

Town of Coventry
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 556,337	\$ 571,106	\$ 480,144	\$ 107,119	\$ 226,701	\$ 640,254	\$ 2,514,264	\$ 752,108	\$ 4,708,252
Compensation - Group B	-	-	-	-	-	-	-	-	357,707
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	7,212	10,433	-	-	174	-	212,506	227	446,773
Overtime - Group B	-	-	-	-	-	-	-	-	33,919
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	8,839
Active Medical Insurance - Group A	69,508	93,467	122,428	6,319	28,172	107,889	611,145	123,481	606,261
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	45,320
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	5,557	7,670	7,832	-	2,690	6,322	38,578	6,904	39,811
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,966
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	49,238	43,311	34,936	8,105	17,870	48,481	198,556	55,130	428,711
Life Insurance	2,359	1,243	1,162	279	523	942	6,855	1,569	10,586
State Defined Contribution- Group A	412,000	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	6,200	-	857	-	-	-	-	-	90,852
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	82,850	55,233	82,850	9,206	18,411	55,233	423,455	92,055	4,852,387
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	36,822
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	66,492	44,841	51,879	2,987	5,973	17,919	162,987	29,866	344,997
Purchased Services	666,254	519	8,123	185	37,665	1,700	113,012	12,188	47,133
Materials/Supplies	50,680	14,434	6,142	32,451	2,764	147,537	13,396	39,225	66,327
Software Licenses	-	-	-	40,099	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	19,879
Insurance	547,206	-	-	-	-	-	-	-	-
Maintenance	-	-	8,300	-	-	7,751	138,079	26,377	82,756
Vehicle Operations	-	-	-	-	-	-	462,406	33,916	263,022
Utilities	411,565	-	29,052	-	-	16,679	62,386	9,619	31,386
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	305,369	-	-
Trash Removal & Recycling	-	-	-	-	-	-	437,875	-	-
Claims & Settlements	1,837	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	85,632	3,673	498,051	134,336	22,668	211,385	345,762	191,326	236,799
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,020,927	\$ 845,931	\$ 1,331,756	\$ 341,085	\$ 363,610	\$ 1,262,092	\$ 6,046,632	\$ 1,373,993	\$ 12,761,505

Town of Coventry
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,556,286	\$ 35,487,002
Compensation - Group B	-	4,868	44,573	-	-	-	407,148	3,154,616
Compensation - Group C	-	-	-	-	-	-	-	6,561,526
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	677,326	-
Overtime - Group B	-	-	-	-	-	-	33,919	-
Overtime - Group C	-	-	-	-	-	-	-	77,023
Police & Fire Detail	-	-	-	-	-	-	8,839	-
Active Medical Insurance - Group A	-	-	-	-	-	-	1,768,668	4,754,100
Active Medical Insurance- Group B	-	8,960	14,933	-	-	-	69,212	325,460
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,376,954
Active Dental insurance- Group A	-	-	-	-	-	-	115,364	379,334
Active Dental Insurance- Group B	-	-	-	-	-	-	2,966	37,905
Active Dental Insurance- Group C	-	-	-	-	-	-	-	196,436
Payroll Taxes	-	355	4,299	-	-	-	888,992	1,094,376
Life Insurance	-	-	-	-	-	-	25,517	230,409
State Defined Contribution- Group A	-	-	-	-	-	-	412,000	768,043
State Defined Contribution - Group B	-	-	-	-	-	-	-	56,821
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	97,909	378,184
Other Benefits- Group B	-	-	-	-	-	-	-	2,922
Other Benefits- Group C	-	-	-	-	-	-	-	1,241
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	5,671,679	366
Local Defined Benefit Pension - Group B	-	27,617	46,028	-	-	-	110,466	71,025
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	740,597
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	4,704,263
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	334,752
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	727,941	101,129
Purchased Services	-	404,700	674	-	-	-	1,292,155	8,456,070
Materials/Supplies	-	-	148	-	-	-	373,104	789,853
Software Licenses	-	-	-	-	-	-	40,099	213,193
Capital Outlays	-	-	-	-	-	-	19,879	601,044
Insurance	-	-	-	-	-	-	547,206	264,213
Maintenance	-	-	10,145	-	-	-	273,408	201,842
Vehicle Operations	-	-	-	-	-	-	759,345	237,321
Utilities	-	-	-	-	-	-	560,687	1,291,899
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	305,369	-
Trash Removal & Recycling	-	-	-	-	-	-	437,875	-
Claims & Settlements	-	-	-	-	-	-	1,837	-
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	-	2,356	-	-	-	1,731,988	91,440
Local Appropriation for Education	-	-	-	44,224,450	-	-	44,224,450	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,480,000	-	1,480,000	-
Municipal Debt- Interest	-	-	-	-	919,305	-	919,305	-
School Debt- Principal	-	-	-	-	2,265,000	-	2,265,000	-
School Debt- Interest	-	-	-	-	492,806	-	492,806	-
Retiree Medical Insurance- Total	-	-	-	-	-	102,378	102,378	271,208
Retiree Dental Insurance- Total	-	-	-	-	-	5,626	5,626	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 446,499	\$ 123,155	\$ 44,224,450	\$ 5,157,111	\$ 108,004	\$ 77,406,750	\$ 73,252,562

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	80,000	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 80,000	\$ -
Net Change in Fund Balance¹	1,072,711	15,062
Fund Balance1- beginning of year	\$11,563,296	\$799,540
Funds removed from Reportable Government Services (RGS)	-	(24,729)
Funds added to Reportable Government Services (RGS)	-	1,759
Prior period adjustments	222,709	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	11,786,005	776,570
Rounding		
Fund Balance¹ - end of year	\$ 12,858,716	\$ 791,632

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Coventry
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 11,563,296		\$ 11,563,296	
Click it or Ticket (RGS Fund) ending fund balance removed for FY 17						-		-	
Impaired Driving (RGS Fund) ending fund balance removed for FY 17						-		-	
Speed Enforcement (RGS Fund) ending fund balance removed for FY 17						-		-	
Speed Management (RGS Fund) ending fund balance removed for FY 17						-		-	
Impaired Driving (RGS Fund) ending fund balance removed for FY 17						-		-	
Prior period adjustments for FY 17						-	222,709	222,709	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 11,563,296</u>		<u>\$ 11,786,005</u>	
General Fund	\$ 77,724,785	\$ -	\$ 32,319,865	\$ 44,304,450	1,100,470	\$ 11,355,759	222,709	\$ 11,578,468	\$ 12,678,938
Recycling Grant (RGS Fund)	-	-	-	-	-	212	-	212	212
Senior Center Operations (RGS Fund)	-	-	-	-	-	-	-	-	-
Friends of Human Services (RGS Fund)	-	-	-	-	-	4,000	-	4,000	4,000
Project Friends (RGS Fund)	477,813	-	451,293	-	26,520	101,627	-	101,627	128,147
RISAPA Task Force - Bramley Grant (RGS Fund)	3,239	-	-	-	3,239	3,245	-	3,245	6,484
Drug Seizure (RGS Fund)	69,515	-	123,741	-	(54,226)	37,151	-	37,151	(17,075)
Teen Center Operations (RGS Fund)	-	-	1,052	-	(1,052)	6,878	-	6,878	5,826
Byrne Grant (RGS Fund)	15,205	-	15,205	-	-	(580)	-	(580)	(580)
Grant in Aid/Resource Sharing (RGS Fund)	203,140	-	203,140	-	-	(539)	-	(539)	(539)
Help America Vote Act (RGS Fund)	-	-	-	-	-	-	-	-	-
Traffic Grant (RGS Fund)	-	-	-	-	-	-	-	-	-
Bulletproof Vests (RGS Fund)	6,389	-	6,389	-	-	-	-	-	-
DUI Speed Click or Ticket (RGS Fund)	32,659	-	24,703	-	7,956	(7,666)	-	(7,666)	290
Food Bank (RGS Fund)	15,091	-	24,556	-	(9,465)	53,089	-	53,089	43,624
Faith in Action (RGS Fund)	11,625	-	12,356	-	(731)	10,120	-	10,120	9,389
Totals per audited financial statements	<u>\$ 78,559,461</u>	<u>\$ -</u>	<u>\$ 33,182,300</u>	<u>\$ 44,304,450</u>	<u>\$ 1,072,711</u>	<u>\$ 11,563,296</u>	<u>\$ 222,709</u>	<u>\$ 11,786,005</u>	<u>\$ 12,858,716</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 44,224,450	\$ (44,224,450)	\$ -	\$ -	\$ -	\$ -	\$ -
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 78,559,461</u>	<u>\$ -</u>	<u>\$ 77,406,750</u>	<u>\$ 80,000</u>	<u>\$ 1,072,711</u>	<u>\$ 11,563,296</u>	<u>\$ 222,709</u>	<u>\$ 11,786,005</u>	<u>\$ 12,858,716</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Coventry
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 799,540		\$ 799,540	
Fund 90000001 is Special Revenue Fund in financial statements not in MTP2 included in FY 17						1,759		1,759	
Object code 7000 series in financial statements not MTP2 in FY 17						(19,510)		(19,510)	
Miscellaneous variances in FY 17						(5,219)		(5,219)	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 776,570</u>		<u>\$ 776,570</u>	
School Unrestricted Fund	\$ 28,500,419	\$ 44,315,756	\$ 72,321,147	\$ 12,279	\$ 482,749	\$ 544,801	\$ -	\$ 544,801	\$ 1,027,550
School Special Revenue Funds-Restricted	2,538,151	7,036	2,829,067	21,306	(305,186)	472,949	-	472,949	167,763
School Food Service - reported as Non-Major Governmental Fund	1,428,231	-	1,543,174	-	(114,943)	(296,466)	-	(296,466)	(411,409)
School Improvement Capital Fund -reported as Non-Major Governmental Fund	-	-	57,375	-	(57,375)	57,375	-	57,375	-
School Capital Project Fund-Impact Fees	-	90,569	88,480	-	2,089	(2,089)	-	(2,089)	-
Totals per audited financial statements	<u>\$ 32,466,801</u>	<u>\$ 44,413,361</u>	<u>\$ 76,839,243</u>	<u>\$ 33,585</u>	<u>\$ 7,334</u>	<u>\$ 776,570</u>	<u>\$ -</u>	<u>\$ 776,570</u>	<u>\$ 783,904</u>

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer in financial statements but as revenue in MTP2 and UCOA report.	\$ 44,224,450	\$ (44,224,450)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions reported as revenue and expenditures in financial statements only.	(3,556,086)	-	(3,556,086)	-	-	-	-	-	-
Transfer from School Unrestricted Fund to Fund 32000005 Impact Fees reported in financial statements but not reported in UCOA report or MTP 2.	-	(5,243)	-	(5,243)	-	-	-	-	-
Transfer from School Unrestricted Fund to School Restricted Funds reported in financial statements but not reported in UCOA report or MTP 2	-	(7,036)	-	(7,036)	-	-	-	-	-
Transfers From School Restricted Funds to School Unrestricted Fund reported in financial statements but not reported in UCOA report or MTP 2	-	(21,306)	-	(21,306)	-	-	-	-	-
Old accounts receivable was written off and reported as a reduction of revenue in MTP2 and UCOA report but not in financial statements Fund 24012004 Feinstein.	(2,000)	-	-	-	(2,000)	-	-	-	(2,000)
Old accounts receivable was written off and reported as reduction of revenue in MTP2 and UCOA report but as a write-off expenditure in financial statements Fund 24040059 New England Dairy .	(1,211)	-	(1,211)	-	(0)	-	-	-	(0)
Fund 21091100 expenditures in object code 7000 series are included in financial statements but not reported in the MTP2 and UCOA report.	-	-	(10,778)	-	10,778	-	-	-	10,778
Hopkins Hill Before Care Fund 90000007 combined in financial statements with School Unrestricted Special Revenue Fund (see page 169) for GASB 54 purposes, but not in MTP2 and UCOA reports since those reports exclude funds coded as 90000000 - Agency Funds.	(19,656)	-	(18,322)	-	(1,334)	-	-	-	(1,334)
Miscellaneous variances between MTP2 & financial statements	-	-	(284)	-	284	-	-	-	284
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 73,112,298</u>	<u>\$ 155,326</u>	<u>\$ 73,252,562</u>	<u>\$ -</u>	<u>\$ 15,062</u>	<u>\$ 776,570</u>	<u>\$ -</u>	<u>\$ 776,570</u>	<u>\$ 791,632</u>

Reconciliation from MTP2 to UCOA

Funds recorded as transfer in MTP2 but excluded in UCOA report	155,326	(155,326)	-
Totals per UCOA Validated Totals Report	<u>\$ 73,267,624</u>	<u>\$ -</u>	<u>\$ 73,252,562</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.